IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22105 of 2026
AND WMP NO. 23999 OF 2026

Abraham Thomas

..Petitioner(s)

Vs

Commissioner of Income Tax (International Taxation)
BSNL Building,
No.16 Greams Road,
Chennai 600 006.

..Respondent(s)

PRAYER : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned order dated 30.08.2024 bearing DIN ITBA/COM/F/17/2024-25/1068151858(1) purportedly issued under section 119(2)(b) for the Assessment Year 2020-21 by the Respondent and QUASH the same and further DIRECT the Respondent to allow the Petitioner an opportunity of being heard and thereafter condone the delay in filing the return of income for Assessment Year 2020-21 and consequently allow the grant of refund due to the Petitioner.

For Petitioner(s):	Mr.T.V.Muthu Abirami
For Respondent(s):	Mr.B.Ramanakumar, Senior Standing Counsel

ORDER

The petitioner asserts that he is about 91 years old. He is currently a resident of Texas, United States of America. Before relocating to the United States of America, he had filed his returns up to the assessment year 2017-2018. Thereafter, he did not file returns because he did not have any income. In financial year 2019-2020, he sold a flat for a sum of Rs.4.5 Crores. At the time of sale, it is stated that TDS was deducted by the buyer at the rate of about 23.92% in a sum of Rs.1,07,64,000/-. Realising that the TDS deduction exceeded the capital gains liability by about Rs.45,33,030/-, the petitioner applied for condonation of delay in filing the return of income. Such application was rejected by the order impugned herein.

2.Learned counsel for the petitioner submits that the rejection of the application warrants interference because it results in genuine hardship to the petitioner.

3.Mr.Ramanakumar, learned Senior Standing Counsel, accepts notice for the respondent. He submits that the petitioner should have filed the return of income after having sold a property for Rs.4,50,00,000/- in assessment year 2020-2021. Having failed to do so, he submits that no case of genuine hardship is made out.

4.The agreed position is that proceedings were not initiated by the Income Tax department against the petitioner and it is not the case of the Income Tax department that any amounts are payable by the petitioner by way of capital gains tax or otherwise. According to the petitioner, he is entitled to a refund of about Rs.45.33 Lakhs. Unless the return of income of the petitioner is received, the petitioner would not be able to canvass this claim. Considering this aspect and the fact that the petitioner is a nonagenarian residing in the United States of America, I am satisfied that the petitioner has established genuine hardship. Therefore, the impugned order is set aside, the delay is condoned and the Income Tax department is directed to receive and process the return of income of the petitioner.

5.The writ petition is disposed of on the above terms without any order as to costs. Consequently, connected miscellaneous petition is closed.

19-06-2026

Index: No
Speaking order
Neutral Citation: No

GSA

SENTHILKUMAR RAMAMOORTHY J.

GSA

To

The Commissioner of Income Tax International
Taxation
BSNL Building,
No 16 Greams Road,
Chennai 600 006.

WP No. 22105 of 2026
AND
WMP NO. 23999 OF 2026

19-06-2026